



### Individual Taxpayer Identification Number (ITIN) Application and Interview Process

Question 1: Why do I need an ITIN?

Answer 1:

- In some situations, an ITIN is required in order to claim the benefits of an income tax treaty between the United States (US) and your tax residence country.
- The ITIN is used by the Internal Revenue Service (IRS) to identify your individual tax account. This number allows the IRS to match your annual income tax return with the tax statement issued by Indiana University (IU) which reports the taxable income you were paid and the amount of income taxes withheld.

Question 2: What is the role of IU in the ITIN application process?

Answer 2:

- The IRS and IU have an agreement by which IU can assist you in the application process on behalf of the IRS. This allows the process to be more convenient for you and reduces the burden of certifications on the IRS.
- IU is unable to assist you with any other personal tax situations, such as filing your income tax return or responding to inquiries from the IRS or Indiana Department of Revenue. IU is only permitted to work with the IRS on your behalf with respect to the ITIN application accepted and submitted by IU.

Question 3: What happens after the interview is complete and I have signed the required documents?

Answer 3:

- Another member of the IU Tax Department will review the documentation for accuracy and sign the final letter for submission to the IRS. The review will take 1 week (after the interview) before the application is mailed to the IRS office in Texas.
- The IRS indicates that the application process can take between 8-10 weeks before the ITIN is issued. IU will automatically contact the IRS if the ITIN has not been received within 8 weeks of submission.

Question 4: How will I know if the IRS rejects my application for an ITIN?

Answer 4:

- If the IRS rejects an application, they will mail it back to the acceptance agent (IU) with the reasons why it was rejected. If the rejection is related to an administrative error, IU can correct the error and resubmit the application for a second review.
- IU will work with the IRS to resolve the issue. IU will contact you if it is determined that more information from you is necessary to resolve the issue.



Question 5: How will I know if the IRS accepted my application and has issued an ITIN?

Answer 5:

- The IRS will send a letter with the ITIN to the acceptance agent (IU).
- The IRS will send a letter with the ITIN to you at the address on your application.
- Keep the ITIN in a safe place with other important and sensitive documents.

Question 6: I have more questions about the ITIN process. Who do I contact?

Answer 6:

- IU Tax Department at [taxpayer@indiana.edu](mailto:taxpayer@indiana.edu) or call 812.856.5424.

Question 7: Will I need to do any additional paperwork with a university office once I receive my ITIN?

Answer 7:

- The Tax Department will enter the ITIN in the appropriate university system without any additional action by you. The number will appear on tax statements issued by the university to you and to the IRS and Indiana Department of Revenue.
- If you are eligible to receive tax treaty benefits for Scholarship/Fellowship income, the Tax Department will require you to complete a W-8BEN containing your new ITIN and the claim for treaty benefits. The Tax Department will notify you if this is required.

Question 8: Why does it matter if I have an ITIN and later obtain a job (employment) and begin working for the university?

Answer 8:

- The ITIN is issued to individuals that are not eligible for a Social Security Number (SSN) but have a tax return filing requirement or are claiming tax treaty benefits. Once you have a job, you are required to apply for an SSN.
- Generally, the SSN is issued by the Social Security Administration to individuals that have a job so they can determine eligibility for Social Security benefits. You must stop using your ITIN when you become eligible for an SSN. You must apply for an SSN promptly.

Question 9: What are Social Security Benefits?

Answer 9:

- Social Security pays benefits for retirement, disability, survivors, and Medicare provides medical coverage to eligible individuals or their family members.
- Visit <http://www.socialsecurity.gov/pubs/10024.html> for more information.



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Question 10: What do I need to do if I have an ITIN and become eligible for an SSN?

Answer 10:

- Contact the IU Tax Department at [taxpayer@indiana.edu](mailto:taxpayer@indiana.edu) with your 10-digit university ID or vendor ID. IU is required to notify the IRS of your change in eligibility for a SSN if IU was involved in the ITIN application process.
- Apply for a SSN at the local Social Security Administration. To find more information about the documentation and application requirements visit [www.ssa.gov](http://www.ssa.gov).
- Notify the IU Tax Department when you receive your SSN so we can update the university records.

Question 11: How can I tell whether I am using an ITIN or an SSN?

Answer 11:

- The ITIN begins with an 8 or a 9. The fourth digit of an ITIN begins with a 7 or 8. The SSN will begin with a number between 0 and 7. Both have 9 digits and are formatted with two hyphens (e.g. 111-11-1111).